



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22161 of 2026

and

W.M.P. Nos.22047 and 22048 of 2026

M/s.Salem RR Catering Service
Rep. by its Sole Proprietor and Authorised
Signatory,
D6, T.V.K. Street, Industrial Estate, Guindy,
Chennai-600 032,
GSTIN 33ADWPT1326P1ZT

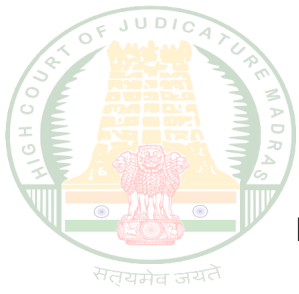
..Petitioner

Vs

1. Deputy Commercial Tax Officer
Guindy Assessment Circle,
South II Chennai,
Integrated Commercial Tax Registration,
Room No.253, 2nd Floor,
Nandanam, Chennai-600 035
2. The Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No. 253, Second Floor,
Integrated Commercial Taxes And
Registration Department Building,
Nandanam, Chennai 600 035

..Respondents

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari calling for the records
relating to the Impugned Order No. GSTIN. 33ADWPT1326P1ZT/ 2019-20
dated 30.08.2024 in Form GST DRC-07 bearing Reference No.
ZD3308242960086 passed by the 1st Respondent and to quash the same.



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For Petitioner:

Mr.Raghavan Ramabadran

For Respondents:

Ms.G.Dhana Madhri,
Government Counsel (Tax)**ORDER**

In this writ petition, an order dated 30.08.2024 demanding tax, interest and penalty relating to wrongful availment of input tax credit (ITC) is challenged.

2. Learned counsel for the petitioner submits that the relevant ITC was not utilised by the petitioner and that the same was reversed upon coming to know that the petitioner was not entitled thereto. This aspect is required to be verified and confirmed.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents.

4. Subject to verifying and confirming that ITC forming the subject of the impugned order was fully reversed and not utilised by the petitioner before the reversal thereof, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and confirming reversal of ITC before the utilisation thereof.



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5. The writ petition is disposed of on the above terms.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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